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- and -

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Counsel to the Debtors and Debtors in Possession

> IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

- - - - - - - - - x In re: Chapter 11 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH) et al., Debtors. : Jointly Administered - - - - - - - - - x

DEBTORS' EIGHTY-FIRST OMNIBUS OBJECTION TO CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS AND DISALLOWANCE OF CERTAIN INVALID CLAIMS)

The debtors and debtors in possession in the abovecaptioned cases (collectively, the "Debtors"), hereby file

 $^{
m 1}$ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing

Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer

(cont'd)

their Eighty-First Omnibus Objection to Claims (Reduction of Certain Partially Invalid Claims and Disallowance of Certain Invalid Claims) (the "Objection"), and hereby move this Court, pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this
Objection under 28 U.S.C. §§ 157 and 1334. This is a core
proceeding under 28 U.S.C. § 157(b). Venue of these cases
and this Objection in this district is proper under 28
U.S.C. §§ 1408 and 1409. The statutory and legal predicates
for the relief requested herein are Bankruptcy Code sections

⁽cont'd from previous page)

Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, Virginia 23060.

105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

- 2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.
- 3. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.
- 4. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.
- 5. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).
- 6. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof

(Docket No. 890) (the "Claims Bar Date Order").

- 7. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date"). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice").
- 8. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

- 9. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the "503(b)(9) Bar Date Order").
- this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the "503(b)(9) Bar Date Notice").

 Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the "503(b)(9) Bar Date").

- 11. On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The The Times (Docket No. 549), and The Times (Docket No. 547).
- Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales sales at the Debtors' remaining stores had been completed.
- 13. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").
 - 14. On May 15, 2009, the Court entered that

certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "Administrative Claims Bar Date Order").

- Date Order, the deadline for filing all Administrative

 Expense Requests (as defined in the Administrative Claims

 Bar Date Order) was 5:00 p.m. (Pacific) on June 30, 2009.

 Pursuant to the Administrative Claims Bar Date Order, this

 Court approved the form and manner of the claims bar date

 notice, which was attached as Exhibit A to the

 Administrative Claims Bar Date Order (the "Claims Bar Date

 Notice").
- of the Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 3970), The Richmond

<u>Times-Dispatch</u> (Docket No. 3969) and <u>The Wall Street Journal</u> (Docket No. 3968).

OBJECTIONS TO CLAIMS

- an order, in substantially the form attached hereto as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) reducing each of the claims identified on Exhibit C attached hereto, and (ii) disallowing each of the claims identified on Exhibit D attached hereto (collectively, the "Claims").
- 18. For ease of reference, attached hereto as Exhibit B is an alphabetical listing of all claimants whose
 Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

A. Reduction of Certain Partially Invalid Claims

- 19. The basis for reduction of the claims listed on Exhibit C attached hereto (the "Partially Invalid Claims") is that all of the Partially Invalid Claims assert, in part, amounts for which the Debtors are not liable.
- 20. Specifically, after a review of the Partially
 Invalid Claims and the bases upon which each is asserted,
 and a review of the Debtors' books and records, the Debtors
 have determined that certain portions of the Partially

Invalid Claims are (i) liabilities already asserted by the Claimants in other claims; (ii) liabilities that have already been satisfied by the Debtors; (iii) liabilities that were filed after the applicable bar date and are therefore filed late; or (iv) liabilities for which the Debtors dispute any liability. Accordingly, the Debtors request that the Partially Invalid Claims identified on Exhibit C be reduced in the manner stated in Exhibit C for the reasons stated therein.

their review of the validity of all claims/expenses filed against their estates, including the Partially Invalid Claims. Accordingly, the Partially Invalid Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

B. Disallowance of Certain Invalid Claims

- 22. The basis for disallowance of the claims listed on Exhibit D attached hereto (the "Invalid Claims") is that all of the Invalid Claims assert, in their entirety, amounts for which the Debtors are not liable.
- 23. Specifically, after a review of the Invalid Claims and the bases upon which each is are asserted, and a review of the Debtors' books and records, the Debtors have determined that the Invalid Claims are based on liabilities already asserted by the Claimants in other claims.

 Accordingly, the Debtors request that the Invalid Claims identified on Exhibit D be disallowed for the reasons stated therein.
- 24. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Invalid Claims.

 Accordingly, the Invalid Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

RESERVATION OF RIGHTS

25. As noted above, the Debtors reserve their rights to file objections to these Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits.

The Debtors likewise reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim or claimant herein.

NOTICE AND PROCEDURE

26. Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection as identified on Exhibit C and Exhibit D, respectively, and to parties-in-interest in accordance with the Court's Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the "Case Management Order"). The Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the

extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Debtors are serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

properly serves a response to this Objection by 4:00 P.M.

(Eastern) on August 24, 2010 as required by the Case

Management Order and under applicable law, and the parties

are unable to otherwise resolve the Objection, the Debtors

request that the Court conduct a status conference² with

respect to any such responding claimant at 10:00 A.M.

(Eastern) on August 31, 2010 and thereafter schedule the

matter for a future hearing as to the merits of such claim.

However, to the extent any Claimant fails to timely file and

properly serve a response to this Objection as required by

In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as $\underline{\text{Exhibit A}}$, reducing the Partially Invalid Claims and disallowing the Invalid Claims set forth in Exhibit C and Exhibit D attached hereto.

COMPLIANCE WITH BANKRUPTCY RULE 3007 AND THE OMNIBUS OBJECTION PROCEDURES ORDER

28. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Debtors submit that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

29. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

30. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors respectfully request the Court to enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER & July 30, 2010 FLOM, LLP Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
P.O. Box 636
Wilmington, Delaware 19899-0636 (302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP Chris L. Dickerson, Esq. 155 North Wacker Drive Chicago, Illinois 60606 (312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley ...
Douglas M. Foley (VSB No. 34364)
Sarah B. Boehm (VSB No. 45201)
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and Debtors in Possession

EXHIBIT A

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Douglas M. Foley (VSB No. 34364) Sarah B. Boehm (VSB No. 45201) One James Center 901 E. Cary Street Richmond, Virginia 23219

- and -

Chris L. Dickerson, Esq. SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP 155 North Wacker Drive Chicago, Illinois 60606 (312) 407-0700

Counsel to the Debtors and Debtors in Possession

> IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

- - - - - - - - - x

In re: Chapter 11

CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)

et al.,

Debtors. : Jointly Administered

ORDER SUSTAINING DEBTORS' EIGHTY-FIRST OMNIBUS OBJECTION TO CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS AND DISALLOWANCE OF CERTAIN INVALID CLAIMS)

THIS MATTER having come before the Court on the Debtors' Eighty-First Omnibus Objection to Claims Omnibus Objection to Claims (Reduction of Certain Partially Invalid Claims and Disallowance of Certain Invalid Claims) (the

"Objection"), which requested, among other things, that the claims specifically identified on Exhibit C and Exhibit C and Exhibit D attached to the Objection be reduced or disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

- 1. The Objection is SUSTAINED.
- 2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever reduced for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
- 3. The Claims identified on $\underline{\text{Exhibit B}}$ as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these

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bankruptcy cases.

4. The Debtors' rights to object to any claim

including (without limitation) the Claims subject to the

Objection, on any grounds that applicable law permits, are

not waived and are expressly reserved.

5. The Debtors shall serve a copy of this Order

on the claimants included on the exhibits to this Order on

or before five (5) business days from the entry of this

Order.

6. This Court shall retain jurisdiction to hear

and determine all matters arising from or relating to this

Order.

Dated: Richmond, Virginia

_____, 2010

HONORABLE KEVIN R. HUENNEKENS UNITED STATES BANKRUPTCY JUDGE

3

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

Chris L. Dickerson, Esq. SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP 155 North Wacker Drive Chicago, Illinois 60606 (312) 407-0700

- and -

/s/ Douglas M. Foley
Douglas M. Foley (VSB No. 34364)
Sarah B. Boehm (VSB No. 45201)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

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In re: Circuit City Stores, Inc, et al. Case No. 08-35653 (KRH)

Debtors' Eighty-First Omnibus Objection to Claims (Modification of Certain Partially Invalid Claims and Disallowance of Certain Invalid Claims)

Exhibit B - Claimants and Related Claims Subject To Eighty-First Omnibus Objection to Claims

Claim Holder	Claim Exhibit
ADI DIVISION OF HONEYWELL INT	273 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
The strict of th	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
ADI DIVISION OF HONEYWELL INT	272 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
THE BIVIOLOGY OF THORSE TWEELE HAT	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
BAGBY ELECTRIC OF VA INC	3234 EXHIBIT D - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
BAODI ELECTRIO CI VALINO	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
CONVERGYS CUSTOMER MANAGEMENT GROUP INC	7184 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
CONVERGIO COCIONER INTRACEMENT CROCK INC	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
CORPORATE EXPRESS OFFICE PRODUCTS INC	10832 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
CORPORATE EXPRESS OFFICE PRODUCTS INC	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
EREPLACEMENTS	319 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
EREPLACEIVIENTS	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
EVECET DEVELOPMENT CANADA EDC	8054 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
EXPORT DEVELOPMENT CANADA EDC	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
	2071 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
G&R FALCON COMMUNICATIONS INC	=*::
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
IGATE GLOBAL SOLUTIONS LIMITED	7478 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
KINYO COMPANY INC	1777 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
MARC J SIEGER	14412 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
MIDWAY HOME ENTERTAINMENT	1843 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
NORTH COUNTY TIMES	3377 EXHIBIT D - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
PC DOCTOR INC	2904 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
RALEIGH NEWS & OBSERVER	6308 EXHIBIT D - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
SIEGER, MARC J	3048 EXHIBIT D - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
, ,	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
STARLIGHT MARKETING LTD	6643 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
STEPHEN GOULD CORPORATION	9074 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
STREATER INC	4057 EXHIBIT D - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
OTREATER ING	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
SUMTER ELECTRIC COOPERATIVE, INC ,FL	4810 EXHIBIT D - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
CONTERCED TRIO GOOF ERVITVE, ING ,I E	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
SUMTER ELECTRIC COOPERATIVE, INC ,FL	4814 EXHIBIT D - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
SOWITER ELECTRIC GOOT ERATIVE, INC., I E	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
THE BUFFALO NEWS A DIVISION OF OBH INC	1984 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
THE BUT FALO NEWS A DIVISION OF ODD INC	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
THE DALLAS MODNING NEWS	3146 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
THE DALLAS MORNING NEWS	DISALLOWANCE OF CERTAIN INVALID CLAIMS)
LICIC COMMEDICAL SERVICES INC	5275 EXHIBIT C - (MODIFICATION OF CERTAIN PARTIALLY INVALID CLAIMS AND
USIS COMMERICAL SERVICES INC	*=: *
	DISALLOWANCE OF CERTAIN INVALID CLAIMS)

In re Circuit City Stores, Inc, et al. Case 08-35653-KRH Doc 8186 Filed 07/30/10 Entered 07/30/10 17:1928Gors' Description mibus Objection to Claims Case No. 08-35653 (KRH)

Document Page 20 of 27 (Reduction Of Certain Partially Invalid Claims And Disallowance Of Certain Invalid Claims)

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED	COMMENT
Claim: 272 Date Filed: 11/20/2008 Docketed Total: \$2,793.85 Filing Creditor Name and Address: ADI DIVISION OF HONEYWELL INT 263 OLD COUNTRY RD MELVILLE, NY 11747	Claim Holder Name and Address Docketed Total: \$2,793.85 ADI DIVISION OF HONEYWELL INT 263 OLD COUNTRY RD MELVILLE, NY 11747 503(b)(9) Admin Secured Priority Unsecured \$2,793.85	Modified Total: \$2,355.36 503(b)(9) Admin Secured Priority Unsecured Interest	\$438.49 of Claim No. 272 is based on the same liabilities as another claim filed by the Claimant (Claim No. 789). Accordingly, Claim No. 272 should be reduced by such amount.
Claim: 273 Date Filed: 11/17/2008 Docketed Total: \$88,926.57 Filing Creditor Name and Address: ADI DIVISION OF HONEYWELL INT 263 OLD COUNTRY RD MELVILLE, NY 11747	Claim Holder Name and Address Docketed Total: \$88,926.57 ADI DIVISION OF HONEYWELL INT 263 OLD COUNTRY RD MELVILLE, NY 11747 503(b)(9) Admin Secured Priority Unsecured \$88,926.57	Modified Total: \$67,830.51 503(b)(9) Admin Secured Priority Unsecured Interest	\$17,869.80 of Claim No. 273 is based on the same liabilities as another claim filed by the Claimant (Claim No. 789). In addition, \$3,226.26 of Claim No. 273 is based on goods with invalid proofs of delivery, amounts for which the Debtors are not liable due to improper pricing, and amounts that were satisfied due to a paid invoice.
Claim: 7184 Date Filed: 01/28/2009 Docketed Total: \$934,615.39 Filing Creditor Name and Address: CONVERGYS CUSTOMER MANAGEMENT GROUP INC 8000 BAYMEADOWS WAY JACKSONVILLE, FL 32256	Claim Holder Name and Address Docketed Total: \$934,615.39 CONVERGYS Docketed Total: \$934,615.39 CUSTOMER MANAGEMENT GROUP INC 8000 BAYMEADOWS WAY JACKSONVILLE, FL 32256 503(b)(9) Admin Secured Priority Unsecured 335,752.67 \$598,862.72	Modified Total: \$724,465.38 Solution	\$35,150 of the general unsecured, non-priority portion of Claim No. 7184 is based on the same liabilities as another claim filed by the Claimant (Claim No. 1092). In addition, \$175,000.01 of the general unsecured, non-priority portion of Claim No. 7184 represents services for February 2009 that the Claimant did not perform, as the Claimant ceased providing services to the Debtors in January 2009. Accordingly, Claim No. 7184 should be reduced by such amounts.
Claim: 10832 Date Filed: 02/02/2009 Docketed Total: \$730,164.79 Filing Creditor Name and Address: CORPORATE EXPRESS OFFICE PRODUCTS INC 555 W 112TH AVE NORTHGLENN, CO 80234	Claim Holder Name and Address CORPORATE EXPRESS OFFICE PRODUCTS INC 555 W 112TH AVE NORTHGLENN, CO 80234 503(b)(9) Admin Secured Priority Unsecured \$730,164.79	Modified Total: \$272,151.02 503(b)(9) Admin Secured Priority Unsecured Interest	\$458,013.77 of Claim No. 10082 is based on the same liabilities as another claim filed by the Claimant (Claim No. 997). Accordingly, Claim No. 10082 should be reduced by such amount.

^{* &}quot;UNL" denotes an unliquidated claim.

In re Circuit City Stores, Inc, et al. Case 08-35653-KRH Doc 8186 Filed 07/30/10 Entered 07/30/10 17:19280 ors Description in the Claims Case No. 08-35653 (KRH)

Document Page 21 of 27 (Reduction Of Certain Partially Invalid Claims And Disallowance Of Certain Invalid Claims)

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED	COMMENT
Claim: 319 Date Filed: 11/19/2008 Docketed Total: \$189,484.00 Filing Creditor Name and Address: EREPLACEMENTS 5190 NEIL RD STE 205 RENO, NV 89509	Claim Holder Name and Address Docketed Total: \$189,484.0 MEDIA SOLUTIONS HOLDINGS LLC DOWNEY BRAND LLP 621 CAPITOL MALL 18TH FL SACRAMENTO, CA 95814 503(b)(9) Admin Secured Priority Unsecure	0 Modified Total: \$61,803.00	\$127,681 of Claim No. 319 is based on the same liabilities as another claim filed by the Claimant (Claim No. 1078). Accordingly, Claim No. 319 should be reduced by such amount.
	\$189,484.0	#c1 000 00	
Claim: 8054 Date Filed: 01/28/2009 Docketed Total: \$1,568,659.78 Filing Creditor Name and Address: EXPORT DEVELOPMENT CANADA EDC 151 OCONNOR ST OTTAWA, ON K1A 1K3 CANADA	Claim Holder Name and Address Docketed Total: \$1,568,659.7 EXPORT DEVELOPMENT CANADA EDC 151 OCONNOR ST OTTAWA, ON K1A 1K3 CANADA 503(b)(9) Admin Secured Priority Unsecure 949,650.49 \$619,009.2	Modified Total: \$1,050,292.08 d 503(b)(9) Admin Secured Priority Unsecured Interest	The Debtors have objected to \$431,282.79 of the alleged administrative priority portion of Claim No. 8054, in the 80th Omnibus Objection, as being improperly classified. The remaining \$518,367.70 of the alleged administrative priority portion of Claim No. 8054 is based on the sale of goods within the twenty day period prior to the Petition Date as required by section 503(b)(9). Claim No. 8054 was filed, however, on January 28, 2009, which is after the December 19, 2008 bar date for section 503(b)(9) claims. Accordingly, the administrative priority portion of Claim No. 8054 should be reduced by such amount.
Claim: 2071 Date Filed: 12/30/2008 Docketed Total: \$4,983.00 Filing Creditor Name and Address: G&R FALCON COMMUNICATIONS INC 9400 LAGUNA NIGUEL DR NO 103 LAS VEGAS, NV 89134-6386	Claim Holder Name and Address G&R FALCON COMMUNICATIONS INC 9400 LAGUNA NIGUEL DR NO 103 LAS VEGAS, NV 89134-6386 503(b)(9) Admin Secured Priority Unsecure \$4,983.0	Modified Total: \$1,625.00 d 503(b)(9) Admin Secured Priority Unsecured Interest	\$3,358 of Claim No. 2071 is based on the same liabilities as another claim filed by the Claimant (Claim No. 989). Accordingly, Claim No. 2071 should be reduced by such amount.

^{* &}quot;UNL" denotes an unliquidated claim.

In re Circuit City Stores, Inc, et al. Case 08-35653-KRH Doc 8186 Filed 07/30/10 Entered 07/30/10 17:1928Gors' Description mibus Objection to Claims Case No. 08-35653 (KRH)

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*		CLAIM AS MODIFIED	COMMENT
Claim: 7478 Date Filed: 01/28/2009 Docketed Total: \$462,066.00 Filing Creditor Name and Address: IGATE GLOBAL SOLUTIONS LIMITED GENERAL COUNSEL IGATE GLOBAL SOLUTIONS LIMITED 1000 COMMERCE DRIVE PITTSBURGH, PA 15275	IGATE GLOBAL SOLUTIONS LIMITED GENERAL COUNSEL IGATE GLOBAL SOLUTIONS LIMITED 1000 COMMERCE DRIVE PITTSBURGH, PA 15275 503(b)(9) Admin Secured Priority	08-35653 462,066.00 Unsecured \$462,066.00	Case Number: 08-35653 Modified Total: \$239,941.00 503(b)(9) Admin Secured Priority Unsecured Interest \$239,941.00	\$222,125 of Claim No. 7478 is based on the same liabilities as another claim filed by the Claimant (Claim No. 920). Accordingly, Claim No. 7478 should be reduced by such amount.
Claim: 1777 Date Filed: 12/18/2008 Docketed Total: \$67,706.00 Filing Creditor Name and Address: KINYO COMPANY INC 3550 WILSHIRE BLVD STE 1250 LOS ANGELES, CA 90010	KINYO COMPANY INC 3550 WILSHIRE BLVD STE 1250 LOS ANGELES, CA 90010 503(b)(9) Admin Secured Priority	08-35653 \$67,706.00 Unsecured \$67,706.00	Case Number: 08-35653 Modified Total: \$42,836.00 503(b)(9) Admin Secured Priority Unsecured Interest \$42,836.00	\$24,870 of Claim No. 1777 is based on the same liabilities as another claim filed by the Claimant (Claim No. 1281). Accordingly, Claim No. 1777 should be reduced by such amount.
Claim: 14412 Date Filed: 06/29/2009 Docketed Total: \$30,000.00 Filing Creditor Name and Address: MARC J SIEGER 6 JOSEPH LN LYNNFIELD, MA 01940	MARC J SIEGER 6 JOSEPH LN LYNNFIELD, MA 01940	08-35653 \$30,000.00 <u>Unsecured</u> UNL	Case Number: 08-35653 Modified Total: \$10,000.00 503(b)(9) Admin Secured Priority Unsecured Interest \$10,000.00 \$0.00	\$20,000 of Claim No. 14412 is based on services that Claimant did not perform, as the Claimant only performed for the first two months of the contract (September through November 2008). Accordingly, Claim No. 14412 should be reduced by such amount. In addition, in the 80th Omnibus Objection, the Debtors have objected to \$6,666.67 of the remaining \$10,000 of Claim No. 14412 as being improperly classified.
Claim: 1843 Date Filed: 12/22/2008 Docketed Total: \$283,456.00 Filing Creditor Name and Address: MIDWAY HOME ENTERTAINMENT 2704 W ROSCOE ST CHICAGO, IL 60618-5910	MIDWAY HOME ENTERTAINMENT 2704 W ROSCOE ST CHICAGO, IL 60618-5910 503(b)(9) Admin Secured Priority	08-35653 283,456.00 <u>Unsecured</u> \$283,456.00	Case Number: 08-35653 Modified Total: \$230,496.00 503(b)(9) Admin Secured Priority Unsecured Interest \$230,496.00	\$47,960 of Claim No. 1843 is based on the same liabilities as another claim filed by the Claimant (Claim No. 1848). In addition, \$5,000 of Claim No. 1843 is based on the Claimant's improper reversals of prior deductions and credits taken by the Debtor against the Claimant. Accordingly, Claim No. 1843 should be reduced by such amounts.

 [&]quot;UNL" denotes an unliquidated claim.

In re Circuit City Stores, Inc, et al. Case 08-35653-KRH Doc 8186 Filed 07/30/10 Entered 07/30/10 17:1928Gors' Description mibus Objection to Claims Case No. 08-35653 (KRH)

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED	COMMENT
Claim: 2904 Date Filed: 01/07/2009 Docketed Total: \$52,620.37 Filing Creditor Name and Address:	Claim Holder Name and Address Docketed Total: \$52,620.37 PC DOCTOR INC 9805 DOUBLE R BLVD STE 301	Case Number: 08-35653 Modified Total: \$24,599.78	\$28,020.59 of Claim No. 2904 is based on the same liabilities as another claim filed by the Claimant (Claim No. 400). Accordingly, Claim No. 2904 should be reduced by such amount.
PC DOCTOR INC 9805 DOUBLE R BLVD STE 301 RENO, NV 89521-4827	RENO, NV 89521-4827 <u>503(b)(9)</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$52,620.37	503(b)(9) Admin Secured Priority Unsecured Interest \$24,599.78	
Claim: 6643 Date Filed: 01/27/2009 Docketed Total: \$233,607.76 Filing Creditor Name and Address: STARLIGHT MARKETING LTD 1200 THIRD AVE STE 1321 SAN DIEGO, CA 92107	Claim Holder Name and Address STARLIGHT MARKETING LTD 1200 THIRD AVE STE 1321 SAN DIEGO, CA 92107 503(b)(9) Admin Case Number: 08-35653 Docketed Total: \$233,607.76	Case Number: 08-35653 Modified Total: \$190,992.40 503(b)(9) Admin Secured Priority Unsecured Interest	\$42,615.36 of Claim No. 6643 is not supported by the Debtors' books and records, and the Claimant failed to provide support for such amount. Accordingly, Claim No. 6643 should be reduced by such amount.
	\$233,607.76	\$190,992.40	
Claim: 9074 Date Filed: 01/30/2009 Docketed Total: \$167,131.35 Filing Creditor Name and Address: STEPHEN GOULD CORPORATION 35 S JEFFERSON RD ATTN ACCTS PAYABLE WHIPPANY, NJ 07981	Claim Holder Name and Address STEPHEN GOULD CORPORATION 35 S JEFFERSON RD ATTN ACCTS PAYABLE WHIPPANY, NJ 07981 503(b)(9) Admin Case Number: 08-35653 Docketed Total: \$167,131.35	Case Number: 08-35653 Modified Total: \$144,701.03 503(b)(9) Admin Secured Priority Unsecured Interest \$144,701.03	\$13,578.32 of Claim No. 9074 is based on the same liabilities as another claim filed by the Claimant (Claim No. 1199). In addition, \$8,755 of Claim No. 9074 was paid on October 27, 2008, pursuant to Check No. 1037286. Finally, \$97 of Claim No. 9074 is based on goods which the Debtors did not receive. Accordingly, Claim No. 9074 should be reduced by such amounts.
Claim: 1984 Date Filed: 12/29/2008 Docketed Total: \$137,099.42 Filing Creditor Name and Address: THE BUFFALO NEWS A DIVISION OF OBH INC 800 RAND BUILDING 14 LAFAYETTE SQ BUFFALO, NY 14203-1995	Claim Holder Name and Address THE BUFFALO NEWS A DIVISION OF OBH INC 800 RAND BUILDING 14 LAFAYETTE SQ BUFFALO, NY 14203-1995 503(b)(9) Admin Secured Priority Unsecured \$137,099.42	Case Number: 08-35653 Modified Total: \$46,095.74 503(b)(9) Admin Secured Priority Unsecured Interest \$46,095.74	\$37,320.66 of Claim No. 1984 is based on the same liabilities as another claim filed by the Claimant (Claim No. 226). In addition, \$53,683.02 of Claim No. 1984 was prepaid on October 1, 2008, pursuant to Check No. 4564083. Accordingly, Claim No. 1984 should be reduced by such amounts.

^{* &}quot;UNL" denotes an unliquidated claim.

In re Circuit City Stores, Inc, et al. Case 08-35653-KRH Doc 8186 Filed 07/30/10 Entered 07/30/10 17:1928Gors' Description mibus Objection to Claims Case No. 08-35653 (KRH)

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*		CLAIM AS MODIFIED	COMMENT
Claim: 3146 Date Filed: 01/13/2009 Docketed Total: \$114,195.42 Filing Creditor Name and Address: THE DALLAS MORNING NEWS JACKSON WALKER LLP 901 MAIN ST STE 6000 DALLAS, TX 75202	Claim Holder Name and Address Docketed Total: THE DALLAS Docketed Total: MORNING NEWS JACKSON WALKER LLP 901 MAIN ST STE 6000 DALLAS, TX 75202 503(b)(9) Admin Secured Priority	08-35653 \$114,195.42 ty Unsecured	Case Number: 08-35653 Modified Total: \$58,020.76 \$503(b)(9) Admin Secured Priority Unsecured Interest	\$56,144.66 of Claim No. 3146 is based on the same liabilities as another claim filed by the Claimant (Claim No. 749). Accordingly, Claim No. 3146 should be reduced by such amount.
Claim FATE		\$114,195.42	\$58,020.76	
Claim: 5275 Date Filed: 01/26/2009 Docketed Total: \$398,793.93 Filing Creditor Name and Address: USIS COMMERICAL SERVICES INC	Claim Holder Name and Address USIS COMMERICAL SERVICES INC 4500 S 129TH EAST AVE STE 200 Case Number: Docketed Total:	08-35653 \$398,793.93	Case Number: 08-35653 Modified Total: \$17,149.15	\$381,644.78 of Claim No. 5275 is based on the same liabilities as another claim filed by the Claimant (Claim No. 861). Accordingly, Claim No. 5275 should be reduced by such amount.
4500 S 129TH EAST AVE STE 200 TULSA, OK 74134-5885	TULSA, OK 74134-5885 <u>503(b)(9)</u> Admin <u>Secured</u> <u>Prioril</u>	<u>Unsecured</u> \$398,793.93	503(b)(9) Admin Secured Priority Unsecured Interest \$17,149.15	
			Total Claims To Be Modified: 17	
			Total Amount As Docketed: \$5,466,303.63 Total Amount As Modified: \$3,185,354.21	

^{* &}quot;UNL" denotes an unliquidated claim.

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In re: Circuit City Stores, Inc, et al. Case No. 08-35653-KRH

Debtors' Eighty-First Omnibus Objection to Claims (Reduction Of Certain Partially Invalid Claims And Disallowance Of Certain Invalid Claims)

EXHIBIT D

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	COMMENT
BAGBY ELECTRIC OF VA INC 10491 LAKERIDGE PKWY ASHLAND, VA 23005	3234	Secured: Priority: Administrative: 503(b)(9): Unsecured: \$10,467.40 Reclamation: Interest: Total: \$10,467.40	01/09/2009	CIRCUIT CITY STORES, INC. (08-35653)	Claim No. 3234 is based, in its entirety, on liabilities asserted in another claim filed by the Claimant (Claim No. 779). Accordingly, Claim No. 3234 should be disallowed.
NORTH COUNTY TIMES PO BOX 54358 LOS ANGELES, CA 90054-0358	3377	Secured: Priority: Administrative: 503(b)(9): Unsecured: \$22,859.52 Reclamation: Interest: Total: \$22,859.52	01/12/2009	CIRCUIT CITY STORES, INC. (08-35653)	Claim No. 3377 is based, in its entirety, on the same liabilities as another claim filed by the Claimant (Claim No. 1174). Accordingly, Claim No. 3377 should be disallowed.
RALEIGH NEWS & OBSERVER ATTN STEPHEN BURNS C O THE MCCLATCHY CO 2100 Q ST SACRAMENTO, CA 95816	6308	Secured: Priority: Administrative: 503(b)(9): Unsecured: \$51,249.09 Reclamation: Interest: Total: \$51,249.09	01/27/2009	CIRCUIT CITY STORES, INC. (08-35653)	Claim No. 6308 is based, in its entirety, on the same liabilities asserted in another claim filed by the Claimant (Claim No. 2799). Accordingly, Claim No. 6308 should be disallowed.

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In re: Circuit City Stores, Inc, et al.

Case No. 08-35653-KRH

Debtors' Eighty-First Omnibus Objection to Claims
(Reduction Of Certain Partially Invalid Claims And
Disallowance Of Certain Invalid Claims)

EXHIBIT D

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	COMMENT
SIEGER, MARC J 6 JOSEPH LN LYNNFIELD, MA 01940-1107	3048	Secured: Priority: Administrative: 503(b)(9): Unsecured: \$30,000.00 Reclamation: Interest: Total: \$30,000.00	01/09/2009	CIRCUIT CITY STORES, INC. (08-35653)	Claim No. 3048 is based, in its entirety, on the same liabilities asserted in another claim filed by the Claimant (Claim No. 14412). Accordingly, Claim No. 3048 should be disallowed.
STREATER INC 3460 COLLECTION CENTER DR CHICAGO, IL 60693	4057	Secured: Priority: Administrative: 503(b)(9): Unsecured: \$574,514.00 Reclamation: Interest: Total: \$574,514.00	01/21/2009	CIRCUIT CITY STORES, INC. (08-35653)	Claim No. 4057 is based, in its entirety, on the same liabilities as another claim filed by the Claimant (Claim No. 828). Accordingly, Claim No. 4057 should be disallowed.
SUMTER ELECTRIC COOPERATIVE INC FL PO BOX 301 SUMTERVILLE, FL 33585-0301	4814	Secured: Priority: Administrative: 503(b)(9): Unsecured: \$25,622.02 Reclamation: Interest: Total: \$25,622.02	01/21/2009	CIRCUIT CITY STORES, INC. (08-35653)	Claim No. 4814 is based, in its entirety, on liabilities assserted in another claim filed by the Claimant (Claim No. 2338). Accordingly, Claim No. 4814 should be disallowed.

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In re: Circuit City Stores, Inc, et al. Case No. 08-35653-KRH

Debtors' Eighty-First Omnibus Objection to Claims (Reduction Of Certain Partially Invalid Claims And Disallowance Of Certain Invalid Claims)

EXHIBIT D

CREDITOR'S NAME	CLAIM	ASSERTED	DATE	DOCKETED	COMMENT
AND ADDRESS	NUMBER	CLAIM AMOUNT *	FILED	DEBTOR	
SUMTER ELECTRIC COOPERATIVE, INC ,FL P O BOX 301 SUMTERVILLE, FL 33585	4810	Secured: Priority: Administrative: 503(b)(9): Unsecured: \$10,060.28 Reclamation: Interest: Total: \$10,060.28	01/21/2009	CIRCUIT CITY STORES, INC. (08-35653)	Claim No. 4810 is based, in its entirety, on liabilities asserted in another claim filed by the Claimant (Claim No. 2338). Accordingly, Claim No. 4810 should be disallowed.

Total: 7 \$724,772.31